

8-228. RESERVED.

PART III. SPECIAL ASSESSMENTS.

8-229. ASSESSING OF MINERALS.

IF MINERALS AND MINERAL RIGHTS ARE OWNED SEPARATELY FROM THE LAND IN WHICH THEY ARE LOCATED, THE SUPERVISOR MAY ASSESS THE MINERALS AND MINERAL RIGHTS SEPARATELY FROM THE LAND.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 19(a)(3).

The defined term "supervisor" is substituted for the former, obsolete reference to "the assessing authority", for clarity.

The defined term "assess" is substituted for the former reference to "make ... rate assessments of the value", for clarity.

The former references to the "surface" of the land are deleted as included in the references to the "land".

In Macht v. Department of Assessments, 266 Md. 602 (1972), it was argued that the separate valuation of air rights above a property amounted to the creation of a constitutionally impermissible subclassification similar to farm use land, which had been found invalid in an earlier case. In rejecting this argument, the court noted that this section authorizing the valuation of mineral rights separately from the land was not a separate classification of property but merely a separate valuation of the several pieces of total ownership where the separate valuation was specifically authorized by law.

Defined terms: "Assess" § 1-101
"Supervisor" § 1-101

8-230. ASSESSING OF IMPROVEMENTS DAMAGED BY FIRE, FLOOD, OR SHIFTING LAND.

(A) DEFINITION.

IN THIS SECTION, "IMPROVEMENTS" MEANS IMPROVEMENTS MADE BEFORE JANUARY 1, 1977, TO REAL PROPERTY:

- (1) OCCUPIED BY THE OWNER; AND
- (2) USED AS THE PRINCIPAL PLACE OF RESIDENCE OF THE OWNER.

(B) HOW ASSESSED.